



NCDOR Communication

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Employers Must File Annual Withholding Reconciliation ***Save Time And Paper By Filing On CD***

All employers in North Carolina must file Form NC-3, the annual withholding reconciliation each year with the state. The deadline for filing the annual state withholding reconciliation for 2009 is **Monday, March 1, 2010**.

- The N.C. Department of Revenue does not get withholding information about North Carolina employers from any other source. Employers must file a state withholding reconciliation in addition to any federal reconciliations.

An employer must provide the total amount of state tax withheld as reflected on both the W-2s and 1099s it sends to its employees and contractors.

Employers with more than 250 employees are required to file their reconciliations on CDs. Smaller employers can save time and trouble by filing their annual withholding reconciliation on CDs as well, instead of printing and mailing paper copies. Click [here](#) for the instructions for filing W-2 information on CDs and [here](#) for filing 1099 information on CDs.

Employers may drop off their CDs at one of [NCDOR's 12 service centers](#) across the state.

Click [here](#) for a complete list of withholding forms and instructions (including those for filing on CDs). For more information on withholding taxes, review our [frequently asked questions](#).

Questions, Or To Get More Information

Please call the Taxpayer Assistance and Collections Center at 1-877-252-3052 if you have any questions about this issue.

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